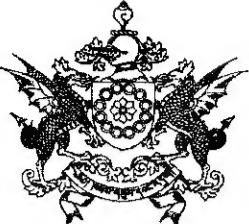


**SIKKIM**



**GOVERNMENT** **GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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Gangtok

Friday 10<sup>th</sup> February, 2023

No. 54

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

No. 09/2022-GST/SIKKIM

Date: 5<sup>th</sup> July, 2022

**NOTIFICATION**

In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2022 (6 of 2022), the State Government hereby appoints the 5<sup>th</sup> day of July, 2022, as the date on which the provisions of clause (c) of section 110 and section 111 of the said Act shall come into force.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department

